MEMORANDUM



TO:

Jim Fisher

Executive Consultant II

Utilities Division

FROM:

Barb Wells

Information Technology Specialist

Utilities Division

THRU:

Del Smith

Engineering Supervisor

Utilities Division

DATE:

March 12, 2004

RE:

TIERRA LINDA HOMEOWNERS ASSOCIATION, INC. (DOCKET NO. W-04236A-04-0075)

The area requested by Tierra Linda has been plotted using a revised legal description, which has been docketed. This legal description is attached and should be used in place of the original description submitted with the application.

Also attached is a copy of the map for your files.

:bsw

Attachments

cc: Docket Control

Mr. Michael McNulty

Deb Person (Hand Carried)

File

Arizona Corporation Commission

DOCKETED

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Avra Water Cooperative, Inc.

W-2126 (2)

Map No. 10

4

Cortaro-Marana Irrigation District

C-0019 (3)

Town of Marana (Nonjurisdictional) (Palo Verde System)

Application for CC&N Docket No. W-4236-04-075 Tierra Linda Homeowners Association, Inc.

Docket W-04236A-04-0075



MAR 09 2004

PARCEL A

VZ CORPORATION COMMISSIO DIRECTOR OF UTILITIES

All that certain real property situated in the County of Pima, State of Arizona, being a part of that parcel described in Docket 5780 at Page 226 thereof, records of said Pima County, in the north half of Section 29, Township 12 South, Range 11 East, Gila & Salt River Meridian, more particularly described as follows:

BEGINNING at the north quarter corner of said Section 29, marked by a General Land Office brass capped pipe and Pima County Department of Transportation reference ties;

THENCE from said point of beginning, southerly along west line of the northeast quarter of said Section 29, S 00° 13' 24" E, 45.00 feet (calculated) to a point on the south right-of-way line of Emigh Road as shown on the Plat of Tierra Linda, a subdivision of said Pima County, recorded in Book 17 of Maps and Plats at Page 92 thereof, said point being the TRUE POINT OF BEGINNING of Parcel "A" herein described;

THENCE from said TRUE POINT OF BEGINNING, easterly along said south right-of-way line, N 89° 49' 46" E, 339.01 feet to a point thereon, marked by a No. 4 rebar with registration tag RLS 26932;

THENCE leaving said right-of-way line, southerly and along the west line of Lot 11 as shown on the plat of Tierra Linda, a subdivision of said Pima County recorded in Book 17 of Maps and Plats at Page 92 thereof, S 00° 09' 39" E, 624.72 feet (Record), S 00° 10' 41" E, 626.26 feet (calculated), to the southwest corner thereof, marked by a No. 4 rebar with registration at RLS 26932;

THENCE leaving said southwest corner, easterly along the south line of Lots 115 12, and 13 of said recorded subdivision,

N 89° 50' 21" E, 922.53 feet (Record)

N 89° 51' 90" E, 923.97 feet (calculated)

N 89 °49' 46" E, 925.11 feet (measured) to the southeast corner of said Lot 13, marked by a ½ diameter rebar with registration tag RLS 15933;

THENCE leaving said southeast corner, southerly along the west right-of-way line of Via Socorro as shown on the plat of said Tierra Linda

S 00° 16′ 51" E, 1465.00 feet (Record)

S 00° 17′ 12" E, 1465.00 feet (calculated)

S 00° 15′ 53" E, 1465.55 feet (measured) to the northeast corner of a parcel recorded in Docket 11488 at Page 4197 thereof, records of said Pima County, marked by a 1/2" rebar;

THENCE leaving said northeast corner, westerly along the north line of said recorded parcel and the westerly prolongation thereof, S 89° 50' 21" W (Record), S 89° 51' 38" W, 926.57 feet (calculated) to a point thereon;

THENCE leaving said north line, northwesterly, N 33° 16' 52" W, 276.55 feet to a calculated point;

THENCE leaving said point, northerly, N 00° 11' 46" W, 181.14 feet to a calculated point;

THENCE leaving said point southeasterly S 85° 57' 43" E, 104.77 feet to a calculated point;

THENCE leaving said point, northwesterly, N 06° 20' 24" W, 282.28 feet to a calculated point;

THENCE leaving said point, southwesterly, S 73° 29' 57" W. 99.62 feet to a calculated point;

THENCE leaving said point, northwesterly, N 16° 37' 32" W, 226.98 feet to a calculated point;

THENCE leaving said point, southwesterly, S 68° 10' 39" W, 198.23 feet to a calculated point;

THENCE leaving said calculated point, westerly along a line being parallel with the north line of the northwest quarter of said Section 29, S 89° 48' 14" W (Basis of Bearings per Tierra Linda, recorded in Book 17, Page 92, M & P), 1015.13 feet to a point thereon;

THENCE leaving said point, northerly, N 00° 11' 46" W, 430.00 feet to a calculated point;

THENCE leaving said point, westerly, S 89° 48' 14" W, 93.91 feet to a calculated point;

THENCE leaving said point, northerly, N 00° 11' 47" W, 430.00 feet to a calculated point;

THENCE leaving said point, easterly, N 89° 48' 14" E, 820.00 feet to a calculated point;

THENCE leaving said point, northerly, N 00° 11' 46" W, 428.00 feet to a calculated point on the south right of way line of said Emigh Road, marked by a No. 4 rebar with registration tag RLS 26932;

THENCE leaving said point, easterly along said right-of-way line, N 89° 48' 11" E, 370.70 feet to the TRUE POINT OF BEGINNING;

CONTAINING 69.18 acres of land [M/L], subject to and together with all matters of public record.

Parcel B

All that certain real property situated in the County of Pima, State of Arizona, being a part of that parcel described in Docket 5780 at Page 226 thereof, records of said Pima County, in the north half of Section 29, Township 12 South, Range 11 East, Gila & Salt River Meridian, more particularly described as follows:

BEGINNING at the southwest corner of the north half of said Section 29, marked by a ½" diameter rebar with registration tag RLS 4399 and Pima County Department of Transportation reference ties;

THENCE from said point of beginning, northerly along the measured west line of the northwest quarter of said Section 29, N 00° 13′ 13″ W, 868.89 feet to a calculated point thereon;

THENCE leaving said west line, easterly along a line being parallel with the north line of the northwest quarter of said Section 29, N 89° 48' 14" E (Basis of Bearings per Tierra Linda, recorded in Book 17, Page 92, M & P), 1505.18 feet to a point thereon;

THENCE leaving said parallel line, northerly, N 00° 11' 46" W, 440.00 feet to a calculated point;

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THENCE leaving said calculated point, easterly along a line being parallel with the north line of the northwest quarter of said Section 29, N 89° 48′ 14″ E, 1053.13 feet to a point thereon;

THENCE leaving said parallel line, northeasterly, N 68° 10' 39" E, 198.23 feet to a calculated point;

THENCE leaving said point, southeasterly, S 16° 37' 32" E, 226.98 feet to a calculated point;

THENCE leaving said point, northeasterly, N 73° 29' 57" E, 99.62 feet to a calculated point;

THENCE leaving said point, southeasterly, S 06° 20' 24" E, 282.28 feet to a calculated point;

THENCE leaving said point, northwesterly, N 85° 57' 43" W, 104.77 feet to a calculated point;

THENCE leaving said point, southerly, S 00° 11' 46" E, 181.14 feet to a calculated point;

THENCE leaving said point, southeasterly, S 33° 16' 52" E, 276.55 feet to a calculated point on the north line of a parcel of land recorded in Docket 11535 at Page 2479, records of said Pima County;

THENCE leaving said point, westerly along said north line, S 89° 51' 38" W, 308.11 feet (calculated), S 89° 51' 12" W, 306.50 feet (measured) to the northwest corner of said recorded parcel, marked by a ½" rebar;

THENCE leaving said northwest corner, southerly along the west line of said recorded parcel, S 00° 12′ 16″ E, 509.00 feet (Record), S 00° 13′ 24″ E, 509.00 feet (calculated), S 00° 02′ 30″ E, 508.96 feet (measured), to a point on the south line of the north half of said Section 29, marked by a No. 4 rebar with registration tag RLS 26932;

THENCE leaving said point, westerly along said south line, S 89° 50' 21" W, 2671.64 feet (Record), S 89° 51' 08" W, 2670.84 feet (calculated) to the POINT OF BEGINNING of Parcel "B" herein described;

CONTAINING 68.99 acres of land [M/L]; subject to and together with all matters of public record.

Parcel C

All that certain real property situated in the County of Pima, State of Arizona, being a part of that parcel described in Docket 5780 at Page 226 thereof, records of said Pima County, in the north half of Section 29, Township 12 South, Range 11 East, Gila & Salt River Meridian, more particularly described as follows:

BEGINNING at the northwest corner of said Section 29, marked by an accepted 1.5" diameter open iron pipe with Pima County Highway Department reference ties;

THENCE from said point of beginning, southerly along the measured west line of the northwest quarter of said Section 29, S 00° 13′ 13″ E, 45.00 feet to the TRUE POINT OF BEGINNING of Parcel "C" herein described, marked by a No. 4 rebar with registration tag RLS 26932;

THENCE from said TRUE POINT OF BEGINNING, leaving said west line, easterly along the south right-of-way line of Emigh Road as shown on the Plat of Tierra Linda, a subdivision of said Pima County, recorded in Book 17 of Maps and Plats at Page 92 thereof, being parallel with the north line of the northwest quarter of said Section 29, N 89° 48' 14" E (Basis of Bearings per said plat of Tierra Linda), 2270.00 feet to a point thereon, marked by a No. 4 rebar with registration tag RLS 26932;

THENCE leaving said right-of-way line, southerly, S 00° 11' 46" E, 428.00 feet to a calculated point;

THENCE leaving said calculated point, westerly along a line being parallel with the north line of the northwest quarter of said Section 29, S 89° 48′ 14″ W, 820.00 feet to a point thereon;

THENCE leaving said parallel line, southerly, S 00° 11' 47" E, 430.00 feet to a calculated point;

THENCE leaving said calculated point, easterly along a line being parallel with the north line of the northwest quarter of said Section 29, N 89° 48' 14" E, 93.91 feet to a point thereon;

THENCE leaving said parallel line, southerly, S 00° 11' 46" E, 430.00 feet to a calculated point;

THENCE leaving said calculated point, westerly along a line being parallel with the north line of the northwest quarter of said Section 29, S 89° 48′ 14″ W, 38.00 feet to a point thereon;

THENCE leaving said parallel line, southerly, S 00° 11' 46" E, 440.00 feet to a calculated point;

THENCE leaving said calculated point, westerly along a line being parallel with the north line of the northwest quarter of said Section 29, S 89° 48′ 14″ W, 1505.18 feet to a calculated point on the measured west line of the northwest quarter of said Section 29;

THENCE leaving said parallel line, northerly along said west line, N 00° 13' 13" W, 1728.00 feet to the TRUE POINT OF BEGINNING:

CONTAINING 67.05 acres of land [M/L]; subject to and together with all matters of public record.

MEMORANDUM

DATE:

March 18, 2004

TO:

James E. Fisher

Executive Consultant II

FROM:

Marlin Scott, Jr.

Utilities Engineer

RE:

Tierra Linda Homeowners Association, Inc.

Docket No. W-04236A-04-0075 (CC&N)

Introduction

Tierra Linda Homeowners Association, Inc. ("Company") has submitted a Certificate of Convenience and Necessity (CC&N) application to reinstate its granted January 1994 water CC&N. The original CC&N was approved subject to certain conditions which the Company did not comply with and/or complete. For this reason, the Company has submitted this application. The 1994 granted area and current requested area is the same area in size, approximately 0.31 square-miles, and is located approximately 17 miles northwest of Tucson in Pima County.

Proposed Water System

According to the Company's prior Annual Reports, no plant facilities have been built. The Company is proposing a water system that will consist of a well producing 200 gallons per minute ("GPM"), a 210,000 gallon storage tank, a 1,200 GPM booster system and a distribution system that will serve approximately 200 customers within the first five years.

Capacity

Using an estimated 300 gallons per day per connection, the well production capacity of 200 GPM and the storage capacity of 210,000 gallons could serve up to 300 connections including fire flow protection. Staff concludes that the proposed water system will have adequate well production and storage capacity to serve the requested area within a conventional five year planning period.

Cost Analysis

The Company submitted a total estimated project cost for its proposed plant-in-service at \$2,044,064 within the first five years. Staff has reviewed the proposed plant-in-service as

Tierra Linda HOA March 18, 2004 Page 2

shown in Table A and found the plant facilities and cost to be reasonable and appropriate. However, approval of this CC&N application does not imply any particular future treatment for determining the rate base. No "used and useful" determination of the proposed plant-in-service was made, and no conclusions should be inferred for rate making or rate base purposes.

Arizona Department of Environmental Quality (ADEQ)

Compliance Status

The Company does not have any plant facilities at this time, therefore, ADEQ does not regulate the water system and the compliance status is not applicable.

Certificate of Approval to Construct

The Company has not received its ADEQ Certificate of Approval to Construct ("ATC") for construction of facilities to the requested area. Staff recommends that the Company submit to the Director of the Utilities Division a copy of this ATC when received by the Company, but no later than 12 months after the effective date of the order granting this application.

Arsenic

The Company indicated its source's arsenic concentration at 8.7 parts per billion ("ppb"). This arsenic level does not exceed the new standard of 10 ppb; therefore it appears the Company will be in compliance with the new arsenic standard.

Arizona Department of Water Resources (ADWR) Compliance

Compliance Status

The Company will be located within the Tucson Active Management Area and consequently will be subject to reporting and conservation requirements. Since no plant facilities exist at this time, the ADWR compliance status is not applicable.

Certificate of Assured Water Supply

Staff recommends that the Company file with the Director of the Utilities Division a copy of the developer's Certificate of Assured Water Supply for the requested area, where applicable or when required by statue.

Arizona Corporation Commission (ACC) Compliance

The original CC&N was granted be Decision No. 58505 (January 13, 1994) and approved subject to certain conditions; i.e., filing of franchises, ADEQ Certificate of Approval to

Tierra Linda HOA March 18, 2004 Page 3

Construct, ADWR Certificate of Assured Water Supply, and tariffs. The Company did not file all these compliance items and for this reason, the original CC&N has become invalid.

Depreciation Rates

Staff has developed typical and customary Water Depreciation Rates within a range of anticipated equipment life. These rates are presented in Table B and it is recommended that the Company use these depreciation rates by individual NARUC category as delineated in the attached Table B.

Curtailment Plan Tariff

A curtailment plant tariff is an effective tool to allow a water company to manage its resources during periods of shortages due to pump breakdowns, droughts, or other unforeseeable events. Since the requested area will be a new independent system, the public water system ("PWS") number is not known at this time. Therefore, when the PWS number is issued by ADEQ, Staff recommends that the curtailment tariff for this new system be filed for Staff review and approval. Staff further recommends that the tariff shall generally conform to the sample tariff found posted on the Commission's Website at www.cc.state.az.us/utility or is available upon request from Commission Staff.

Summary

Conclusions

- A. Staff concludes that the proposed water system will have adequate well production and storage capacity to serve the requested area.
- B. Staff concludes that the proposed plant-in-service and cost are reasonable and appropriate. However, no "used and useful" determination of this plant-in-service was made, and no particular future treatment should be inferred for rate making or rate base purposes.
- C. The Company does not have any plant facilities at this time, therefore, ADEQ does not regulate the water system and the compliance status is not applicable.
- D. The Company indicated its source's arsenic concentration at 8.7 ppb, which will be in compliance with the new arsenic standard of 10 ppb.
- E. The Company will be located within the Tucson Active Management Area and will be subject to reporting and conservation requirements.

Tierra Linda HOA March 18, 2004 Page 4

Recommendations

- 1. Staff recommends that the Company submit to the Director of the Utilities Division a copy of the ADEQ Certificate of Approval to Construct for the requested area when received by the Company, but no later than 12 months after the effective date of the order granting this application.
- 2. Staff recommends that the Company file with the Director of the Utilities Division a copy of the developer's Certificate of Assured Water Supply for the requested area, where applicable or when required by statue.
- 3. Staff recommends that the Company use the depreciation rates by individual NARUC category, as delineated in the attached Table B.
- 4. Staff recommends that when the Company's PWS number is issued by ADEQ, a curtailment tariff for the new system be filed for Staff's review and approval.

Table A. Proposed Plant-in-Service

Acct.	Tierra Linda HOA	Company's	Staff's Adj.	5-Year
No.	Plant-in-Service	Year 1	Year 1	Plant
301	Organization	10,000	10,000	\$ 10,000
302	Franchise	_	-	_
303	Land & Land Rights	20,000	20,000	20,000
304	Structures & Improvements	17,649	17,649	17,649
	Chain link fencing			
305	Collecting & Imp. Resv.	202,379	0	0
307	Wells & Springs	282,389	282,389	282,389
	Well – 12" x 838 ft.			
311	Electric Pumping Equip.	176,493	176,493	176,493
	Well pump @ 200 gpm			
	1,200 gpm booster system			
	5,000 gal. pressure tank			
	Electrical			
330	Dist. Reservoir & Standpipe	0	202,379	202,379
	210,000 gal. storage tank			
331	Transmission & Dist. Mains	359,457	359,457	932,800
	Phase A:12-inch mains, 1,250'			
	8-inch mains, 8,600'		,	
	Phase B: 8-inch mains, 4,550'			
	Phase C: 8-inch mains, 6,750'			
333	Services	19,414	19,414	119,531
	Phase A - 63 lots			
	Phase B - 62 lots			
	Phase C - 65 lots			
334	Meters	4,412	4,412	87,843
	Phase A - 63 lots			
	Phase B - 62 lots			
	Phase C - 65 lots			
335	Hydrants	41,182	41,182	194,980
	Phase A - 14 each			
	Phase B - 7 each			·
	Phase C - 10 each			
		1,133,375	1,133,375	\$ 2,044,064

Table B. Water Depreciation Rates

Acct. No.	Depreciable Plant	Average Service	Annual Accrual	
·		Life (Years)	Rate (%)	
304	Structures & Improvements	30	3.33	
305	Collecting & Impounding Reservoirs	40	2.50	
306	Lake, River, Canal Intakes	40	2.50	
307	Wells & Springs	30	3.33	
308	Infiltration Galleries	15	6.67	
309	Raw Water Supply Mains	50	2.00	
310	Power Generation Equipment	20	5.00	
311	Pumping Equipment	8	12.5	
320	Water Treatment Equipment			
320.1	Water Treatment Plants	30	3.33	
320.2	Solution Chemical Feeders	5	20.0	
330	Distribution Reservoirs & Standpipes			
330.1	Storage Tanks	45	2.22	
330.2	Pressure Tanks	20	5.00	
331	Transmission & Distribution Mains	50	2.00	
333	Services	30	3.33	
334	Meters	12	8.33	
335	Hydrants	50	2.00	
336	Backflow Prevention Devices	15	6.67	
339	Other Plant & Misc Equipment	15	6.67	
340	Office Furniture & Equipment	15	6.67	
340.1	Computers & Software	5	20.00	
341	Transportation Equipment	5	20.00	
342	Stores Equipment	25	4.00	
343	Tools, Shop & Garage Equipment	20	5.00	
344	Laboratory Equipment	10	10.00	
345	Power Operated Equipment	20	5.00	
346	Communication Equipment	10	10.00	
347	Miscellaneous Equipment	10	10.00	
348	Other Tangible Plant			

NOTES:

- 1. These depreciation rates represent average expected rates. Water companies may experience different rates due to variations in construction, environment, or the physical and chemical characteristics of the water.
- 2. Acct. 348, Other Tangible Plant may vary from 5% to 50%. The depreciation rate would be set in accordance with the specific capital items in this account.

RATE BASE & RATE OF RETURN COMPUTATION

	YEAR 1		YEAR 2	 YEAR 3	YEAR 4	YEAR 5
Plant in Service Less: Accumulated Depreciation Cash	\$ 1,133,375 (23,070) 33,443	\$ ^	1,330,221 (72,137) 77,004	\$ 1,550,006 (127,402) 111,471	\$ 1,805,277 (189,419) 144,604	\$ 2,044,064 (257,651) 135,553
Net Plant	\$ 1,143,748	\$ 1	1,335,088	\$ 1,534,075	\$ 1,760,462	\$ 1,921,966
Less: Advances in Aid of Construction Less: Contributions in Aid of Constr. Amortization Refundable Meter Deposits Original Cost Rate Base	\$ (287,566) (67,432) 1,373 (6,000) 856,182	\$	(348,997) (194,508) 8,547 (27,400) 986,091	(411,920) (325,176) 20,141 (46,600) 1,122,155	(492,946) (464,042) 36,083 (63,600) 1,267,516	\$ (571,131) (543,230) 54,216 (65,440) 1,350,835
Operating Revenue Operating Expense	 25,312 38,940		64,333 76,603	91,392 95,259	118,221 115,611	135,369 131,868
Operating Income (Loss)	\$ (13,628)	\$	(12,270)	\$ (3,867)	\$ 2,610	\$ 3,501
Rate of Return	-1.59%		-1.24%	-0.34%	0.21%	0.26%
Number of Customers - Residential -Commercial	15 0		70 0	125 0	180 0	199 0

RATE DESIGN - WATER

pose		

		-Proposed Rates-		
		Company	Staff	
Monthly Minimum Charge				
5/8" x 3/4" Meter		\$25.00	\$25.00	
3/4" Meter		25.00	25.00	
1" Meter		62.50	62,50	
1½" Meter		125.00	125.00	
2" Meter		200.00	200.00	
3" Meter		400.00	400.00	
4" Meter		625.00	625.00	
6" Meter		1,250.00	1,250.00	
		· · · · · · · · · · · · · · · · · · ·		
Gallons Included in Minimum		0	0	
All classes				
Commodity charge per 1,000 gallons:		ir.		
From 0 to 4,000 Gallons		N/A	1.60	
From 0 to 7,000 Gallons	\$	2.00	N/A	
From 4,001 to 15,000 Gallons			\$ 2.40	
In excess of 7,000 Gallons	\$	2.75	N/A	
In excess of 15,000 Gallons		N/A S	2.88	
Irrigation meters		17-		
Charge per 1,000 gallons:		7		
From 0 to 20,000 Gallons	\$	2.00	N/A	
In excess of 20,000	\$	2.75	N/A	
Standpipe or bulk water - per 1,000 gallons	\$	3.00	\$ 2.88	
Hook-up Fee				
All builders/developers are required to pay a hook-up fee		Į.		
of \$1,750 per lot, for connection to the system based on a				
water connections of 5/8 x 3/4 or 3/4 inch water meter.		į.		
Payments are listed for each water meter size below:				
,		10.000 C		
5/8" x 3/4" Meter		1,750.00		
3/4" Meter		1,750.00		
1" Meter		4,375.00		
1½" Meter		8,750.00		
2" Meter		14,000.00		
3" Meter		28,000.00		
4" Meter		43,750.00		
6" Meter				
		· · • · · · · · · · · · · · · ·	German-1-1-1-1-1 2017-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	

RATE DESIGN - WATER	-Proposed	Rates-
	Company	Staff
Service Charges		
A- Establishment of Service per Rule R14-2-403.D	\$25.00	\$25.00
Establishment of Service, after hours per Rule R14-2-403.D2	50.00	37.50
B- Re-establishment of Service per Rule R-14-2-403.D	25.00	25.00
C- Reconnection of service per Rule R-14-2-403.D.1	30.00	30.00
D- Charge for moving meter at customer request per Rule R-14-2-405.B.5	Cost	Cost
E- After hours service charge, per hour, R14-2-403.D	50.00	¥
F- Minimum deposit per Rule R-14-2-403.B	**	**
H- Meter reread per Rule R14-2-408	15.00	15.00
I- Charge for NSF check per Rule R14-2-409.F.1	25.00	15.00
J- Late Payment charge for delinquent bills as defined in Rule R14-2-409.C.	. 1.50%	1.50%
K- Deferred payment finance charge, Rule R14-2-409.G	1.50%	1.50%
L- <u>Service Line and Meter Installation</u> per Rule R14-12-405.B		
5/8" x 3/4" Meter	\$400.00	\$400.00
3/4" Meter	440.00	440.00
1" Meter	500.00	500.00
1½" Meter	715.00	715.00
2" Meter (Turbo)	1,170.00	1,170.00
2" Meter (compound)	1,700.00	
3" Meter (Turbo)	1,585.00	1,585.00
3" Meter (compound)	2,190.00	
4" Meter (Turbo)	2,540.00	2,540.00
4" Meter (compound)	3,215.00	14. 1 .
6" Meter (turbo)	4,815.00	4,815.00
6" Meter (compound)	6,270.00	
 M- Main Extension and additional facilities agreements per Rule R14-2-406.B N- All revenue related taxes will be charged customers 	Cost	- Cost

RULES AND REGULATIONS

^{*} The Company has adopted the Rules and Regulations established by the Commission as the basis for its operating procedures. ACC R14-204-01 Through ACC R14-2-411 will be controlling of Company procedures, unless specific Commission Orders provide otherwise.